# SIKKIM

# GOVERNMENT GAZETTE

## EXTRAORDINARY
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**GOVERNMENT OF SIKKIM**
**COMMERCIAL TAXES DIVISION**
**FINANCE DEPARTMENT**
**GANGTOK**

**No. 01/2025-Rate/GST/SIKKIM** **Date 16th January, 2025**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim of Finance Department, No. 1/2017- State Tax (Rate) namely:

In the said notification, -

(a) in the Schedule I – 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| | | |
|---|---|---|
| "98B. | 1904 | Fortified Rice Kernel (FRK)"; |

(b) in the Schedule III – 9%, against S. No. 15, in column (3), after the words "commonly known as Murki", the words "Fortified Rice Kernel (FRK)" shall be inserted;

(c) after the Schedule VII, in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely: -

"(ii) The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are 'pre-packed' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.".

2. This notification shall come into force with immediate effect.

**[F. No. GOS/2009-2010/16-1C (9) VOL-III]**

**Manoj Rai**
**Commissioner**
**Commercial Taxes Division**
**Finance Department**


*S.G.P.G. - 488/ Com. 15/Gazette /13 Nos./ Dt:- 31.12.2025*